IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION

INCOME TAX APPLICATION NO.132 OF 2002

The Commissioner of Income Tax, Mumbai City-III .. Applicant.
V/s.
M/s.Rheinbraun Engg. & Wasser Gmbh C/o. M/s.A.F. Fergusson & Co. .. Respondent.

Mr.B.M. Chatterjee for the applicant.
None for the respondent.

CORAM : DR.S. RADHAKRISHNAN &
J.P. DEVADHAR, JJ.

DATED : 16TH JANUARY, 2007.

P.C. :

1. Heard the learned counsel for the applicant.

2. The learned counsel for the applicant fairly concedes that the tax effect in the above application is only Rs.12,000/- that is less than Rs.2,00,000/-.

3. In view of the circular issued by the Government of India, Ministry of Finance, Revenue Department dated 24th October, 2005, we are not inclined to entertain this application.

4. The application stands dismissed.

(DR.S. RADHAKRISHNAN, J.)

(J.P. DEVADHAR, J.)